

**IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

EXXON MOBIL CORPORATION,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

CIVIL ACTION NO. 3:16-cv-2921-N

SUPPLEMENTAL DECLARATION OF PAIGE MERKLE

1. My name is Paige Merkle. I am of legal age and otherwise competent to make this declaration.

2. All of the facts stated in this declaration are true and correct and are based on my personal knowledge as stated herein. On May 11, 2018, I signed a declaration in support of ExxonMobil's partial motion for summary judgment on the change in method of accounting issue. Since signing that declaration, I have learned that paragraph 5 of that declaration needs to be clarified as follows:

5. On ExxonMobil's original 2006, 2008 – 2009 tax returns, the cash Contingent Payments to Petronas were included as a cost of goods sold on line 2 and an amount equal to the Contingent Payments was included in line 1 (Gross receipts or sales), resulting in no gross profit attributable to the Contingent Payments on line 3. On ExxonMobil's original 2007 tax return, the cash Contingent Payments to Petronas were included on line 17 (Taxes and licenses) and an amount equal to the Contingent Payments was included in line 1 (Gross receipts or sales).

* * *

3. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed in Dallas, Texas, on June 7, 2019.



Paige Merkle